

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jack F. Kocur  
DOCKET NO.: 06-01997.001-R-1  
PARCEL NO.: 06-18-409-018

The parties of record before the Property Tax Appeal Board are Jack F. Kocur, the appellant; and the DuPage County Board of Review.

The subject property consists of a two-story style dwelling of frame and masonry construction built in 1927 containing 1,644 square feet of living area with a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties. The comparables are located approximately two blocks from the subject. The comparables are two-story frame dwellings that were built in 1949 or 1953. The comparables contain from 786 to 1,146 square feet of living area and have improvement assessments ranging from \$9,870 to \$36,540 or from \$12.56 to \$31.88 per square foot of living area. The subject property has an improvement assessment of \$18.69 per square foot of living area. The comparables had land assessments ranging from \$3.50 to \$5.01 per square foot of land area. The subject has a land assessment of 5.02 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered a letter from the township assessor, a spreadsheet of four comparable properties, a map and property record cards. The comparables are located in the subject's neighborhood. The comparable properties consist of one-story, one and one-half-story or two-story frame, masonry or frame and masonry dwellings that were built from 1927 to 1993. The dwellings contain from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	45,370
IMPR.:	\$	30,730
TOTAL:	\$	76,100

Subject only to the State multiplier as applicable.

PTAB/eeb/Apr.08/2006-01997

1,260 to 1,719 square feet and have improvement assessments of \$130 to \$64,050 or from \$0.10 to \$37.26 per square foot of living area. The comparables had land assessments of \$5.00 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

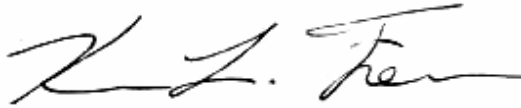
Both parties presented assessment data on a total of eight equity comparables. Two of the comparables submitted by the board of review were newer than the subject and were given reduced weight in the Board's analysis. One of the appellant's comparables was significantly smaller in size when compared to the subject and was given reduced weight in the Board's analysis. The remaining comparables were most similar to the subject in size, age and location. They had improvement assessments of \$0.10 to \$31.99 per square foot of living area. The subject's improvement assessment of \$18.69 per square foot of living area is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted. The subject's land assessment is within the range of the most similar comparables contained in this record and therefore no reduction is warranted for the subject's land assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling or land was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 30, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.